



ఆంధ్రప్రదేశ్ రాజ పత్రము
THE ANDHRA PRADESH GAZETTE
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PART I EXTRAORDINARY

No.812

AMARAVATI, WEDNESDAY, DECEMBER 16, 2020

G.543

NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT
(COMMERCIAL TAXES-II)

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017 - PRESCRIBING THE DUE DATE FOR FURNISHING FORM GSTR-1 FOR THE QUARTERS OCTOBER, 2020 TO DECEMBER, 2020 AND JANUARY, 2021 TO MARCH, 2021 FOR REGISTERED PERSONS HAVING AGGREGATE TURNOVER OF UPTO 1.5 CRORE RUPEES IN THE PRECEDING FINANCIAL YEAR OR THE CURRENT FINANCIAL YEAR.

[G.O.Ms.No.371, Revenue (Commercial Taxes-II), 15th December, 2020.]

NOTIFICATION

In exercise of the powers conferred by section 148 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017) (hereafter in this notification referred to as the said Act), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby notifies the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

The said registered persons shall furnish the details of outward supply of goods or services or both in **FORM GSTR-1** under the Andhra Pradesh Goods and Services Tax Rules, 2017, effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

Sl.No.	Quarter for which details in FORM GSTR-1 are furnished	Time period for furnishing details in FORM GSTR-1
(1)	(2)	(3)
1	October, 2020 to December, 2020	13th January, 2021
2	January, 2021 to March, 2021	13th April, 2021

The time limit for furnishing the details or return, as the case may be, under sub- section (2) of section 38 of the said Act, for the months of October, 2020 to March, 2021 shall be subsequently notified.

Dr. RAJAT BHARGAVA,
Special Chief Secretary to Government.

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